In the Supreme Court of the United States

OCTOBER TERM, 1955

No: 988

NATIONAL LEAD COMPANY, PETITIONER

v.

COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

MEMORANDUM FOR THE RESPONDENT

For the reasons stated in the petition for a writ of certiorari and the reply brief filed by the United States in *United States* v. *The Allen-Bradley Company,* No. 923, this Term, we agree with the taxpayer that the ruling of the court below presents a clear and direct conflict in decisions which should be resolved by this Court. See also the Government's petition for a writ of certiorari, petition for rehearing, and motion for leave to file a second petition for rehearing in *United States* v. *Ohio Power Company,* No. 312, this Term (certiorari denied, 350 U. S. 862; petition for rehearing denied, 350 U. S. 919; motion

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for leave to file second petition for rehearing denied, May 28, 1956). Accordingly, although we believe the decision below to be correct, the Government does not oppose the granting of certiorari in this case.

Respectfully submitted,

SIMON E. SOBELOFF,
Solicitor General.

JUNE, 1956.

U. S. GOVERNMENT PRINTING OFFICE: 1956